

§ 19.627

(b) *Form of record.* The record of shipment referred to in paragraph (a) of this section may consist of either the record of tax determination required by § 19.611 or any other document that contains the necessary information specified in paragraph (c) of this section.

(c) *Required information.* The record of shipment required under this section must contain the following information:

- (1) The name, address, and registry number of the proprietor;
- (2) The date of shipment;
- (3) The name and address of the consignee;
- (4) The kind, proof, and quantity of distilled spirits in each container;
- (5) The number of shipping containers of each size;
- (6) The package identification numbers or serial numbers of the containers;
- (7) The serial number of the applicable record of tax determination; and
- (8) For distilled spirits containing eligible wine or eligible flavors, the effective tax rate.

(26 U.S.C. 5201, 5207)

§ 19.627 Alternating premises record.

When distilled spirits plant bonded premises are alternated to or from bonded or taxpaid wine, brewery, manufacturer of nonbeverage products, or general premises, under an approved alternation plan described in the plant registration, the proprietor must record in a logbook, or must maintain in commercial records retrievable and available for TTB inspection upon request, the following information:

- (a) The date and hour of the alternation;
- (b) The kind of premises being curtailed, including the plant identification number, if applicable;
- (c) The kind of premises being extended, including the plant identification number, if applicable;
- (d) The identity of the special diagrams in the registration documents depicting the premises before and after the alternation; and
- (e) The purpose of the alternation.

(26 U.S.C. 5555)

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FILING FORMS AND REPORTS

§ 19.631 Submission of transaction forms.

When required to submit a transaction form to the appropriate TTB officer under this part, the proprietor must submit the form no later than the close of business of the third business day following the day on which the transaction took place.

(26 U.S.C. 5207)

§ 19.632 Submission of monthly reports.

(a) Each proprietor must submit monthly reports of its distilled spirits plant operations to TTB in accordance with paragraph (b) of this section. The proprietor must submit the original reports to TTB and must retain a copy for its records. The required monthly report forms are as follows:

- (1) Monthly Report of Production Operations, form TTB F 5110.40, except that no report is required when production operations are suspended as provided in § 19.292;
- (2) Monthly Report of Storage Operations, form TTB F 5110.11;
- (3) Monthly Report of Processing Operations, form TTB F 5110.28; and
- (4) Monthly Report of Processing (Denaturing) Operations, form TTB F 5110.43.

(b) Each proprietor must submit the monthly reports specified in paragraph (a) of this section to the Director, National Revenue Center, not later than the 15th day of the month following the close of the reporting period. A proprietor may submit monthly reports in either paper format or electronically via TTB Pay.gov.

(26 U.S.C. 5207)

§ 19.634 Computer-generated reports and transaction forms.

TTB will accept computer-generated reports of operations and transaction forms made using a computer printer on plain white paper without preapproval from TTB if they conform to the following standards:

- (a) The computer-generated report or form must approximate the physical layout of the corresponding TTB report

or form, although the typeface may vary;

(b) The text of the computer-generated report or form including each line entry, must exactly match the official TTB report or form; and

(c) Each penalty of perjury statement specified for the TTB report or form must be reproduced in its entirety.

(26 U.S.C. 5207)

Subpart W—Production of Vinegar by the Vaporizing Process

VINEGAR PLANTS IN GENERAL

§ 19.641 Application.

(a) *In general.* This subpart covers the production of vinegar by the vaporizing process. It prescribes rules regarding the qualification, location, construction, and operation of vinegar plants and the maintenance of records of operations at vinegar plants.

(b) *Application of other regulations.* As a general rule, the provisions of subparts A through V and subpart X of this part do not apply to vinegar plants using the vaporizing process. However, the following sections do apply to vinegar plants using the vaporizing process: § 19.1 (definitions); § 19.11 (right of entry and examination); § 19.12 (furnishing facilities and assistance); § 19.52 (restriction on locations of plants); § 19.55 (other businesses); § 19.79 (registry of stills); § 19.573 (location of required records); § 19.574 (availability of records); § 19.575 (retention of records); and § 19.576 (preservation of records).

(26 U.S.C. 5501-5505)

QUALIFICATION, CONSTRUCTION, AND EQUIPMENT REQUIREMENTS FOR VINEGAR PLANTS

§ 19.643 Qualification requirements.

Before beginning the business of manufacturing vinegar by the vaporizing process, a person must make written application to the appropriate TTB officer and receive approval of the application from TTB. The application must include:

(a) The applicant's name and principal business address (including the plant address if different from the applicant's principal business address);

(b) A description of the plant premises;

(c) A description of the operations to be conducted; and

(d) A description of each still, including the name and address of the owner, the kind of still and its capacity, and the purpose for which the still was set up.

(26 U.S.C. 5502)

§ 19.644 Changes after original qualification.

If there is any change in the information that was provided in an approved application, the proprietor of the vinegar plant must immediately notify the appropriate TTB officer in writing of the change. The notice must identify the change and the effective date of the change.

(26 U.S.C. 5502)

§ 19.645 Notice of permanent discontinuance of business.

If the proprietor of a vinegar plant decides to permanently discontinue operations, the proprietor must so notify the appropriate TTB officer in writing. The proprietor must include in the notice a statement regarding the status of each still.

(26 U.S.C. 5502)

§ 19.646 Construction and equipment requirements.

The proprietor of a vinegar plant must construct and equip the plant to ensure that:

(a) The distilled spirits vapors that are separated by the vaporizing process from the mash are condensed only by introducing them into the water or other liquid used in making the vinegar; and

(b) The distilled spirits produced are accurately accounted for and are secure from unlawful removal from the premises or from unauthorized use.

(26 U.S.C. 5502)

RULES FOR OPERATING VINEGAR PLANTS

§ 19.647 Authorized operations.

After approval of an application by TTB, a plant qualified for the production of vinegar may only: